



DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments must be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Molly Stasko by e-mailing PRA@treasury.gov, calling (202) 622-8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* Railroad Retirement Tax Act (Form CT-1 and CT-1X).

OMB Control Number: 1545-0001.

Type of Review: Revision of a currently approved collection.

Description: Railroad employers are required to file an annual return to report employer and employee Railroad Retirement Tax Act (RRTA) taxes. Form CT-1 is used for this purpose. The IRS uses the information to ensure that the employer has paid the correct tax. Form CT-1X is used to correct previously filed Forms CT-1. We have significantly revised the 2020 Form CT-1 to allow for the reporting of new employment tax credits and the deferral of deposit and payment of certain taxes from the following provisions.

- Public Law 116-127: Section 7001, Payroll credit for required paid sick leave; Section 7003, Payroll credit for required family leave; and Section 7005, Wages paid by reason of the Emergency Paid Sick Leave Act and the Emergency Family and Medical Leave Expansion Act not considered compensation under section 3221(a)
- Public Law 116-136: Section 2301 Employee Retention Credit; and Section 2302, Delay of payment for employer payroll taxes.

Form Number: IRS Form CT-1 and IRS Form CT-1 X.

Affected Public: Businesses or other for-profit organizations; not-for-profit institutions; and State, Local, or Tribal governments.

Estimated Number of Respondents: 1,900 for CT-1; 500 for CT-1X.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 2,400.

Estimated Time per Response: 18 hours, 56 minutes for CT-1; 31 hours, 14 minutes for CT-1X.

Estimated Total Annual Burden Hours: 51,055 hours.

2. *Title:* Claim for Refund and Request for Abatement.

OMB Control Number: 1545-0024.

Type of Review: Extension of a currently approved collection.

Description: Internal Revenue Code section 6402, 6404, and sections 301.6402-2, 301.6404-1, and 301.6404-3 of the regulations allow for refunds of taxes (except income taxes) or refund,

abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by the IRS. Form 843 is used by taxpayers to claim these refunds, credits, or abatements.

Form Number: IRS Form 843.

Affected Public: Businesses or other for-profit organizations; individuals or households, not-for-profit institutions; and State, Local or Tribal governments.

Estimated Number of Respondents: 550,500.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 550,500.

Estimated Time per Response: 1 hour, 35 minutes.

Estimated Total Annual Burden Hours: 875,295 hours.

3. *Title:* Form 1040-SS - U.S. Self-Employment Tax Return; Form 1040-PR - Planilla Para La Declaracion De La Contribucion Federal Sobre El Trabajo Por Cuenta Propia, Anejo H-PR (1040 Sch H – PR)

OMB Control Number: 1545-0090.

Type of Review: Extension of a currently approved collection.

Description: Form 1040-PR is used by self-employed individuals to figure and report self-employment tax under IRC chapter 2 of Subtitle A, and provide credit to the taxpayer's social security account. Anejo H-PR is used to compute household employment taxes and the Form 1040-PR burden calculation includes this burden of 2,400 responses with 5,376 hours. Form 1040-SS is used by self-employed individuals to figure and report self-employment tax under IRC chapter 2 of Subtitle A, and provide credit to the taxpayer's social security account. Both of these forms are also used by bona-fide residents of Puerto Rico to claim the additional child tax credit.

Form Number: IRS Form 1040-PR, IRS Form 1040-SS, IRS Form 1040 (Sch H) PR.

Affected Public: Individuals or households; and Businesses or other for-profit organizations.

Estimated Number of Respondents: 202,831.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 202,831.

Estimated Time per Response: 2.51 hours to 12.23 hours.

Estimated Total Annual Burden Hours: 2,436,178 hours.

4. *Title:* U.S. Information Return-Trust Accumulation of Charitable Amounts.

OMB Control Number: 1545-0094.

Type of Review: Extension of a currently approved collection.

Description: Form 1041-A is used to report the information required in Internal Revenue Code section 6034 concerning accumulation and distribution of charitable amounts. The data is used to verify the amounts for which a charitable deduction was allowed are used for charitable purposes.

Form Number: IRS Form 1041-A.

Affected Public: Businesses or other for-profit organizations; and Individuals or Households.

Estimated Number of Respondents: 6,700.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 6,700.

Estimated Time per Response: 36 hours, 40 minutes.

Estimated Total Annual Burden Hours: 245,622.

5. *Title:* Sales of Business Property.

OMB Control Number: 1545-0184.

Type of Review: Extension of a currently approved collection.

Description: Form 4797 is used by taxpayers to report sales, exchanges, or involuntary conversions of assets used in a trade or business. It is also used to compute ordinary income from recapture and the recapture of prior year losses under section 1231 of the Internal Revenue Code.

Form Number: IRS Form 4797.

Affected Public: Businesses or other for-profit organizations; Individuals or Households.

Estimated Number of Respondents: 325,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 325,000.

Estimated Time per Response: 51 hours, 7 minutes.

Estimated Total Annual Burden Hours: 16,614,000.

6. *Title:* Request for Change in Plan/Trust Year (Form 5308).

OMB Control Number: 1545-0201.

Type of Review: Extension of a currently approved collection.

Description: Form 5308 is used to request permission to change the plan or trust year for a pension benefit plan. The information submitted is used in determining whether IRS should grant permission for the change.

Form Number: IRS Form 5308.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 20.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 20.

Estimated Time per Response: 42 minutes.

Estimated Total Annual Burden Hours: 14.

7. *Title:* Monthly Tax Return for Wagers.

OMB Control Number: 1545-0235.

Type of Review: Extension of a currently approved collection.

Description: Form 730 is used to identify taxable wagers under Internal Revenue Code section 4401 and collect the tax monthly. The information is used to determine if persons accepting wagers are correctly reporting the amount of wagers and paying the required tax.

Form Number: IRS Form 730.

Affected Public: Businesses or other for-profit organizations; Individuals or Households.

Estimated Number of Respondents: 51,084.

Frequency of Response: Monthly.

Estimated Total Number of Annual Responses: 51,084.

Estimated Time per Response: 8 hours, 11 minutes.

Estimated Total Annual Burden Hours: 418,378.

8. *Title:* Application for Determination of Employee Stock Ownership Plan.

OMB Control Number: 1545-0284.

Type of Review: Extension of a currently approved collection.

Description: Internal Revenue Code section 404(a) allows employers an income tax deduction for contributions to their qualified deferred compensation plans. Form 5309 is used to request an IRS determination letter about whether the plan is qualified under Code section 409 or 4975(e)(7).

Form Number: IRS Form 5309.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 2,500.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 2,500.

Estimated Time per Response: 10 hours, 47 minutes.

Estimated Total Annual Burden Hours: 26,975.

9. *Title:* Credit for Increasing Research Activities.

OMB Control Number: 1545-0619.

Type of Review: Extension of a currently approved collection.

Description: Internal Revenue Code section 38 allows a credit against income tax (Determined under IRC section 41) for an increase in research activities in a trade or business. Form 6765 is used by businesses and individuals engaged in a trade or business to figure and report the credit. The data is used to verify that the credit claimed is correct.

Form Number: IRS Form 6765.

Affected Public: Businesses or other for-profit organizations; Individuals or Households.

Estimated Number of Respondents: 15,805.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 15,805.

Estimated Time per Response: 18 hours, 2 minutes.

Estimated Total Annual Burden Hours: 285,281.

10. Title: Manufacturers Excise Taxes on Sporting Goods and Firearms and Other Administrative Provisions of Special Application to Manufacturers and Retailers Excise Taxes; Reporting and Recordkeeping Requirements.

OMB Control Number: 1545-0723.

Type of Review: Extension of a currently approved collection.

Description: The Internal Revenue Code impose excise taxes on the sale or use of certain articles. Code section 6416 allows a credit or refund of the tax to manufacturers in certain cases. Code sections 6420, 6421, and 6427 allow credits or refunds of the tax to certain users of the articles. This regulation contains reporting and recordkeeping requirements that enable the IRS and taxpayers to verify that the proper amount of tax is reported or excluded.

Regulation Project Number: TD 8043.

Affected Public: Businesses or other for-profit organizations, Not-for-profit institutions.

Estimated Number of Respondents: 1,500,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 1,500,000.

Estimated Time per Response: 19 minutes.

Estimated Total Annual Burden Hours: 475,000.

11. Title: Employer/Payer Appointment of Agent (Form 2678).

OMB Control Number: 1545-0748.

Type of Review: Extension of a currently approved collection.

Description: Internal Revenue Code section 3504 authorizes a fiduciary, agent, or other person to perform acts of an employer for purposes of employment taxes. Form 2678 is used to empower an agent with the responsibility and liability of collecting and paying the employment taxes including backup withholding and filing the appropriate tax return.

Form Number: IRS Form 2678.

Affected Public: Businesses or other for-profit organizations; Not-for-profit institutions.

Estimated Number of Respondents: 6,130,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 6,130,000.

Estimated Time per Response: 2 hours, 14 minutes.

Estimated Total Annual Burden Hours: 13,731,200.

12. *Title:* Product Liability Losses and Accumulations for Product Liability Losses.

OMB Control Number: 1545-0863.

Type of Review: Extension of a currently approved collection.

Description: T.D. 8096 provides final regulations relating to product liability losses and accumulations for the payment of reasonable anticipated product liability losses. Changes to the applicable tax law were made by the Revenue Act of 1978. Generally, a taxpayer who sustains a product liability loss must carry the loss back 10 years. However, a taxpayer may elect to have such loss treated as a regular net operating loss under section 172. If desired, such election is made by attaching a statement to the tax return. This statement will enable the IRS to monitor compliance with the statutory requirements.

Regulation Project Number: TD 8096.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 5,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 5,000.

Estimated Time per Response: 0.5 hour.

Estimated Total Annual Burden Hours: 2,500.

13. Title: Acquisition or Abandonment of Secured Property.

OMB Control Number: 1545-0877.

Type of Review: Extension of a currently approved collection.

Description: Form 1099-A is used by persons who lend money in connection with a trade or business, and who acquire an interest in the property that is security for the loan or who have reason to know that the property has been abandoned, to report the acquisition or abandonment.

Form Number: IRS Form 1099-A.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 466,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 466,000.

Estimated Time per Response: 9 minutes.

Estimated Total Annual Burden Hours: 74,560.

14. Title: Mortgage Credit Certificates (MCCs).

OMB Control Number: 1545-0922.

Type of Review: Extension of a currently approved collection.

Description: Mortgage Credit Certificates provide qualified holders of the certificates with a credit against income tax liability. In general, an Issuer elects to establish a mortgage credit certificate program in lieu of issuing qualified mortgage revenue bonds. Section 25 of the Code permits states and political subdivisions to elect to issue Mortgage Credit Certificates in lieu of qualified mortgage revenue bonds. Form 8329 is used by lending institutions and Form 8330 is used by state and local governments to provide the IRS with information on the issuance of mortgage credit certificates (MCCs) authorized under Internal Revenue Code section 25. IRS

matches the information supplied by lenders and issuers to ensure that the credit is computed properly.

Form Number: IRS Form 8329 and IRS Form 8330.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 10,000 for Form 8329, 2,000 for Form 8330.

Frequency of Response: Annually for Form 8329, Quarterly for Form 8330.

Estimated Total Number of Annual Responses: 10,000 for Form 8329, 2,000 for Form 8330.

Estimated Time per Response: 5 hours, 53 minutes for Form 8329; 7 hours, 28 minutes for Form 8330.

Estimated Total Annual Burden Hours: 73,720.

15. *Title:* Low-Income Housing Credit Allocation and Certification.

OMB Control Number: 1545-0988.

Type of Review: Extension of a currently approved collection.

Description: Owners of residential low-income rental buildings are allowed a low-income housing credit for each qualified building over a 10-year credit period. Form 8609 can be used to obtain a housing credit allocation from the housing credit agency. A separate Form 8609 must be issued for each building in a multiple building project. Form 8609 is also used to certify certain information. Form 8609-A is filed by a building owner to report compliance with the low-income housing provisions and calculate the low-income housing credit. Form 8609-A must be filed by the building owner for each year of the 15-year compliance period. File one Form 8609-A for the allocation(s) for the acquisition of an existing building and a separate Form 8609-A for the allocation(s) for rehabilitation expenditures.

Form Number: IRS Form 8609, IRS Form 8609-A.

Affected Public: Businesses or other for-profit organizations; Not-for-profit institutions.

Estimated Number of Respondents: 30,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 30,000.

Estimated Time per Response: 18 hours, 16 minutes.

Estimated Total Annual Burden Hours: 414,915.

16. Title: Passive Activity Loss Limitations.

OMB Control Number: 1545-1008.

Type of Review: Extension of a currently approved collection.

Description: Internal Revenue Code section 469 limits the passive activity losses that a taxpayer may deduct. The passive activity losses from passive activities, to the extent that they exceed income from passive activities, cannot be deducted against nonpassive income. Form 8582 is used to figure the passive activity loss allowed and the actual loss to be reported on the tax returns.

Form Number: IRS Form 8582.

Affected Public: Individuals or Households; Estates and Trusts.

Estimated Number of Respondents: 250,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 250,000.

Estimated Time per Response: 3 hours, 30 minutes.

Estimated Total Annual Burden Hours: 875,000.

17. Title: Salary Reduction **Simplified Employee Pension-Individual Retirement Accounts**
Contribution Agreement.

OMB Control Number: 1545-1012.

Type of Review: Extension of a currently approved collection.

Description: Form 5305A-SEP is used by an employer to make an agreement to provide benefits to all employees under a Simplified Employee Pension (SEP) described in Internal Revenue Code section 408(k). This form is not to be filed with the IRS, but is to be retained in the

employer's records as proof of establishing a SEP and justifying a deduction for contributions made to the SEP.

Form Number: IRS Form 5305A-SEP.

Affected Public: Businesses or other for-profit organizations; Individuals or Households.

Estimated Number of Respondents: 100,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 100,000.

Estimated Time per Response: 9 hours, 43 minutes.

Estimated Total Annual Burden Hours: 972,000.

18. Title: Adjustments to Basis of Stock and Indebtedness to Shareholders of S Corporations and Treatment of Distributions by S Corporations to Shareholders.

OMB Control Number: 1545-1139.

Type of Review: Extension of a currently approved collection.

Description: TD 9428 and TD 9300 contains final regulations relating to the passthrough of items of an S corporation to its shareholders, the adjustments to the basis of stock of the shareholders, and the treatment of distributions by an S corporation. Changes to the applicable law were made by the Subchapter S Revision Act of 1982, the Tax Reform Act of 1984, the Tax Reform Act of 1986, the Technical and Miscellaneous Revenue Act of 1988, and the Small Business Job Protection Act of 1996. These regulations provide the public with guidance needed to comply with the applicable law and will affect S corporations and their shareholders.

Regulation Project Number: TD 9428, TD 9300.

Affected Public: Businesses or other for-profit organizations; Individuals or Households.

Estimated Number of Respondents: 2,250.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 2,250.

Estimated Time per Response: 12 minutes.

Estimated Total Annual Burden Hours: 450.

19. Title: Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition.

OMB Control Number: 1545-1204.

Type of Review: Extension of a currently approved collection.

Description: Under Internal Revenue Code section 42(m)(1)(B)(iii), state housing credit agencies are required to notify the IRS of noncompliance with the low-income housing tax credit provisions. A separate form must be filed for each building that is not in compliance. The IRS uses this information to determine whether the low-income housing credit is being correctly claimed and whether there is any credit recapture.

Form Number: IRS Form 8823.

Affected Public: State and Local governments.

Estimated Number of Respondents: 20,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 20,000.

Estimated Time per Response: 15.16 hours.

Estimated Total Annual Burden Hours: 303,200.

20. Title: Disclosure of Tax Return Information for Purposes of Quality or Peer Reviews, Due to Incapacity or Death of Tax Return Preparer.

OMB Control Number: 1545-1209.

Type of Review: Extension of a currently approved collection.

Description: These regulations govern the circumstances under which tax return information may be disclosed for purposes of conducting quality or peer reviews, and disclosures that are necessary because of the tax return preparer's death or incapacity.

Regulation Project Number: TD 8383.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 250,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 250,000.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 250,000.

21. *Title:* Treaty-Based Return Position Disclosure.

OMB Control Number: 1545-1354.

Type of Review: Extension of a currently approved collection.

Description: Form 8833 is used by taxpayers that are required by section 6114 to disclose a treaty-based return position to disclose that position. The form may also be used to make the treaty-based position disclosure required by regulations section 301.7701(b)-7(b) for “dual resident” taxpayers.

Form Number: IRS Form 8833.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 4,100.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 4,100.

Estimated Time per Response: 6 hours 16 minutes.

Estimated Total Annual Burden Hours: 25,740.

22. *Title:* Information Reporting by Passport Applicants.

OMB Control Number: 1545-1359.

Type of Review: Extension of a currently approved collection.

Description: The final regulations in TD 9679 provide information reporting rules for certain passport applicants. These final regulations apply to certain individuals applying for passports (including renewals) and provide guidance to such individuals about the information that must be included with their passport application.

Regulation Project Number: TD 9679.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 12,133,537.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 12,133,537.

Estimated Time per Response: 6 minutes.

Estimated Total Annual Burden Hours: 1,213,354.

23. *Title:* Methods to Determine Taxable Income in connection with a Cost Sharing Arrangement—IRC section 482.

OMB Control Number: 1545-1364.

Type of Review: Extension of a currently approved collection.

Description: TD 9568 contains final regulations regarding methods to determine taxable income in connection with a cost sharing arrangement under section 482 of the Internal Revenue Code (Code). The final regulations address issues that have arisen in administering the current cost sharing regulations. The final regulations affect domestic and foreign entities that enter into cost sharing arrangements described in the final regulations.

Regulation Project Number: TD 9568.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 500.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 500.

Estimated Time per Response: 18 hours, 42 minutes.

Estimated Total Annual Burden Hours: 9,350.

24. *Title:* Carryover of Passive Activity Losses and Credits and At-Risk losses to Bankruptcy Estates of Individuals.

OMB Control Number: 1545-1375.

Type of Review: Extension of a currently approved collection.

Description: TD 8537 contains final regulations relate to the application of carryover of passive activity losses and credits and at-risk losses to the bankruptcy estates of individuals. The final regulations affect individual taxpayers who file bankruptcy petitions under chapter 7 or chapter 11 of title 11 of the United States Code and have passive activity losses and credits under section 469 or losses under section 465.

Regulation Project Number: TD 8537.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 500.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 500.

Estimated Time per Response: 12 minutes.

Estimated Total Annual Burden Hours: 100.

25. *Title:* Diesel Fuel and Kerosene Excise Tax; Dye Injection.

OMB Control Number: 1545-1418.

Type of Review: Extension of a currently approved collection.

Description: In order for diesel fuel and kerosene that is used in a nontaxable use to be exempt from tax under section 4082(a), it must be indelibly dyed by use of a mechanical dye injection system that satisfies the requirements in the regulations. These regulations affect certain enterers, refiners, terminal operators, and throughputters.

Regulation Project Number: TD 9199.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 1.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 1.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 1.

26. Title: Continuation Coverage Requirements Application to Group Health Plans.

OMB Control Number: 1545-1581.

Type of Review: Extension of a currently approved collection.

Description: The regulations require group health plans to provide notices to individuals who are entitled to elect COBRA (The Consolidated Omnibus Budget Reconciliation Act of 1985) continuation coverage of their election rights. Individuals who wish to obtain the benefits provided under the statute are required to provide plans notices in the cases of divorce from the covered employee, a dependent child's ceasing to be dependent under the terms of the plan, and disability. Most plans will require that elections of COBRA continuation coverage be made in writing. In cases where qualified beneficiaries are short by an insignificant amount in a payment made to the plan, the regulations require the plan to notify the qualified beneficiary if the plan does not wish to treat the tendered payment as full payment. If a health care provider contacts a plan to confirm coverage of a qualified beneficiary, the regulations require that the plan disclose the qualified beneficiary's complete rights to coverage.

Regulation Project Number: REG-209485-86 (TD 8812).

Affected Public: Businesses or other for-profit organizations; Individuals or Households; Not-for-profit institutions.

Estimated Number of Respondents: 12,079,600.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 12,079,600.

Estimated Time per Response: Varies from 30 seconds to 330 hours, depending on individual circumstances, with an estimated average of 14 minutes.

Estimated Total Annual Burden Hours: 404,640.

27. Title: Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individual), Form W-8BEN-E, Certificate of

Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities), Form W-8ECI, Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States, Form W-8EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting, Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting.

OMB Control Number: 1545-1621.

Type of Review: Extension of a currently approved collection.

Description: Form W-8BEN is used for certain types of income to establish that the person is a foreign person, is the beneficial owner of the income for which Form W-8BEN is being provided and, if applicable, to claim a reduced rate of, or exemption from, withholding as a resident of a foreign country with which the United States has an income tax treaty. Form W-8ECI is used to establish that the person is a foreign person and the beneficial owner of the income for which Form W-8ECI is being provided, and to claim that the income is effectively connected with the conduct of a trade or business within the United States. Form W-8EXP is used by a foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, or foreign private foundation. The form is used by such persons to establish foreign status, to claim that the person is the beneficial owner of the income for which Form W-8EXP is given and, if applicable, to claim a reduced rate of, or exemption from, withholding. Form W-8IMY is provided to a withholding agent or payer by a foreign intermediary, foreign partnership, and certain U.S. branches to make representations regarding the status of beneficial owners or to transmit appropriate documentation to the withholding agent. Reg. § 1.1441-1(e)(4)(iv) provides that a withholding agent may establish a system for a beneficial owner to electronically furnish a Form W-8 or an acceptable substitute Form W-8. Withholding agents with systems that electronically collect Forms W-8 may voluntarily choose to participate in the IRS EW-8 MOU

Program. The EW-8 MOU Program is a collaborative process between the withholding agents and IRS.

Form Number: W-8BEN, W-8BEN-E, W-8ECI, W-8EXP, and W-8IMY.

Affected Public: Businesses or other for-profit organizations; Individuals or Households; Not-for-profit institutions.

Estimated Number of Respondents: 3,390,640.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 3,390,640.

Estimated Time per Response: 7.18 hours to 26.45 hours.

Estimated Total Annual Burden Hours: 29,291,380.

28. *Title:* Limitations on Credit or Refund.

OMB Control Number: 1545-1649.

Type of Review: Extension of a currently approved collection.

Description: Generally, under section 6511(a), a taxpayer must file a claim for credit or refund of tax within three years after the date of filing a tax return or within two years after the date of payment of the tax, whichever period expires later. Under section 6511(h), the statute of limitations on claims for credit or refund is suspended for any period of an individual taxpayer's life during which the taxpayer is unable to manage his or her financial affairs because of a medically determinable mental or physical impairment, if the impairment can be expected to result in death, or has lasted (or can be expected to last) for a continuous period of not less than 12 months.

Revenue Procedure: Revenue Procedure 99-21.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 48,200.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 48,200.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 24,100.

29. *Title:* American Jobs Creation Act (AJCA) Modifications to the Section 6112 Regulations.

OMB Control Number: 1545-1686.

Type of Review: Extension of a currently approved collection.

Description: TD 9352 contains final regulations under section 6112 of the Internal Revenue Code that provide the rules relating to the obligation of material advisors to prepare and maintain lists with respect to reportable transactions. These regulations affect material advisors responsible for keeping lists under section 6112.

Regulation Project and Form Numbers: TD 9352; Form 13976.

Affected Public: Businesses or other for-profit organizations; Individuals or Households; Not-for-profit institutions.

Estimated Number of Respondents: 500.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 500.

Estimated Time per Response: 100 hours.

Estimated Total Annual Burden Hours: 50,000.

30. *Title:* Amended Quarterly Federal Excise Tax Return.

OMB Control Number: 1545-1759.

Type of Review: Extension of a currently approved collection.

Description: Form 720X is used to make adjustments to liability reported on forms 720 you have filed for previous quarters. It can be filed by itself or it can be attached to any subsequent Form 720. Code section 6416(d) allows taxpayers to take a credit on a subsequent return rather than filing a refund claim. The creation of Form 720X is to provide a uniform standard for trust fund accounting.

Form Number: IRS Form 720-X.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 5,500.

Frequency of Response: Quarterly.

Estimated Total Number of Annual Responses: 22,000.

Estimated Time per Response: 6 hours, 56 minutes.

Estimated Total Annual Burden Hours: 152,460.

31. Title: Payments from Qualified Education Programs (Under Sections 529 and 530).

OMB Control Number: 1545-1760.

Type of Review: Extension of a currently approved collection.

Description: Form 1099-Q is used to report distributions from private and state qualified tuition programs as required under Internal Revenue Code sections 529 and 530. A Form 1099-Q is filed if you (a) are an officer or an employee, or the designee of an officer or employee, having control of a program established by a state or eligible educational institution; and (b) made a distribution from a qualified tuition program (QTP). A trustee of a Coverdell education savings account (ESA) must file Form 1099-Q to report distributions made from Coverdell ESAs. To lessen the burden for payers, Form 1099-Q was developed to report distributions from private and state qualified tuition programs. A copy of the Form 1099-Q must be furnished to the recipient.

Form Number: IRS Form 1099-Q.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 3,689,800.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 3,689,800.

Estimated Time per Response: 13 minutes.

Estimated Total Annual Burden Hours: 811,756.

32. *Title:* Electronic Deposit of Tax Refund of \$1 Million or More.

OMB Control Number: 1545-1763.

Type of Review: Extension of a currently approved collection.

Description: IRS Form 8302 is used to request an electronic deposit of a tax refund of \$1 million or more directly into an account at any U.S. bank or other financial institution that accepts electronic deposits.

Form Number: IRS Form 8302.

Affected Public: Businesses or other for-profit organizations; Individuals or Households.

Estimated Number of Respondents: 584.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 2.96 hours.

Estimated Time per Response: 584.

Estimated Total Annual Burden Hours: 1,729.

33. *Title:* Optional election to make monthly 706(a) computations.

OMB Control Number: 1545-1768.

Type of Review: Extension of a currently approved collection.

Description: Revenue Procedure 2003-84 allows certain partnerships that invest in tax-exempt obligations to make an election that enables the partners to take into account monthly the inclusions required under sections 702 and 707(c) of the Code and provides rules for partnership income tax reporting under section 6031 for such partnerships. Rev. Proc. 2002-68 modified and superseded.

Revenue Procedure Number: Revenue Procedure 2003-84.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 1,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 1,000.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 500.

34. *Title:* Guidance under Sections 897, 1445, and 6109 to require use of Taxpayer Identifying Numbers on Submission under the Section 897 and 1445.

OMB Control Number: 1545-1797.

Type of Review: Extension of a currently approved collection.

Description: The collection of information relates to applications for withholding certificates under section 1.1445-3 to be filed with the IRS with respect to (1) dispositions of U.S. real property interests that have been used by foreign persons as a principle residence within the prior 5 years and excluded from gross income under section 121 and (2) dispositions of U.S. real property interests by foreign persons in deferred like kind exchanges that qualify for nonrecognition under section 1031.

Regulation Project Number: TD 9082; TD 9751.

Affected Public: Businesses or other for-profit organizations; Individual or Households.

Estimated Number of Respondents: 150.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 150.

Estimated Time per Response: 4 hours.

Estimated Total Annual Burden Hours: 600.

35. *Title:* Government Service Information.

OMB Control Number: 1545-1919.

Type of Review: Extension of a currently approved collection.

Description: The hiring process requires applicants to provide IRS with specific information to verify previous employment history. Form 12854, Government Service Information, requests information from applicants who were previously employed by the Federal Government. The

information on the form is needed to assist in providing information for pay setting determinations of potential new employees.

Form Number: IRS Form 12854.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 24,813.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 24,813.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 6,203.

36. *Title:* Certificate of Partner-Level Items to Reduce Section 1446 Withholding.

OMB Control Number: 1545-1934.

Type of Review: Extension of a currently approved collection.

Description: Form 8804-C is used by a foreign partner that voluntarily submit to the partnership if it chooses to provide a certification that could reduce or eliminate the partnership's withholding tax obligation under section 1446 (1446 tax) on the partner's allocable share of effectively connected income (ECTI) from the partnership. TD 9394 contains final regulations regarding when a partnership may consider certain deductions and losses of a foreign partner to reduce or eliminate the partnership's obligation to pay withholding tax under section 1446 on effectively connected taxable income allocable under section 704 to such partner.

Form Number: IRS Form 8804-C; TD 9394.

Affected Public: Businesses or other for-profit organizations; Individuals or Households; Not-for-Profit Organizations.

Estimated Number of Respondents: 1,001.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 1,001.

Estimated Time per Response: 18 hours, 42 minutes.

Estimated Total Annual Burden Hours: 18,701.

37. Title: Excise Tax on Certain Transfers of Qualifying Geothermal or Mineral Interests.

OMB Control Number: 1545-2099.

Type of Review: Extension of a currently approved collection.

Description: Form 8924, Excise Tax on Certain Transfers of Qualifying Geothermal or Mineral Interests, is required by Section 403 of the Tax Relief and Health Care Act of 2006 which imposes an excise tax on certain transfers of qualifying mineral or geothermal interests.

Form Number: IRS Form 8924.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 20.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 20.

Estimated Time per Response: 5 hours, 33 minutes.

Estimated Total Annual Burden Hours: 111.

38. Title: Form 3921, Exercise of an Incentive Stock Option Under Section 422(b),

Information Reporting Requirements Under Internal Revenue Service Code Section

6039, and Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase

Plan Under Section 423(c).

OMB Control Number: 1545-2129.

Type of Review: Extension of a currently approved collection.

Description: Form 3921 is a copy of the information return filed with the Internal Revenue Service by the corporation which transferred shares of stock to a recipient. Form 3922 is used by the corporation to record a transfer of the legal title of a share of stock acquired by the employee where the stock was acquired pursuant to the exercise of an option described in Internal Revenue Code section 423(c). These forms are required to be filed for stock transfers occurring after 2008. TD 9470 contains the final regulations relating to the return and information statement

requirements under Internal Revenue Code section 6039. These regulations reflect changes to section 6039 made by section 403 of the Tax Relief and Health Care Act of 2006. These regulations affect corporations that issue statutory stock options and provide guidance to assist corporations in complying with the return and information statement requirements under section 6039.

Form Number: IRS Form 3921, IRS Form 3922, TD 9470.

Affected Public: Businesses or other for-profit organizations; Individuals or Households.

Estimated Number of Respondents: 51,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 51,000.

Estimated Time per Response: 29 minutes.

Estimated Total Annual Burden Hours: 25,205.

39. *Title:* Payout Requirements for Type III Supporting Organizations that are not Functionally Integrated.

OMB Control Number: 1545-2157.

Type of Review: Extension of a currently approved collection.

Description: TD 9605 contains final regulations regarding the requirements to qualify as a Type III supporting organization that is operated in connection with one or more supported organizations. The regulations reflect changes to the law made by the Pension Protection Act of 2006. The regulations will affect Type III supporting organizations and their supported organizations.

Form Number: TD 9605 (REG-155929-06).

Affected Public: Not-for-profit institutions; State, Local, or Tribal Governments.

Estimated Number of Respondents: 11,994.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 11,994.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 23,988.

40. Title: Statement of Liability of Lender, Surety, or Other Person for Withholding Taxes.

OMB Control Number: 1545-2254.

Type of Review: Extension of a currently approved collection.

Description: Third parties who directly pay another's payrolls can be held liable for the full amount of taxes required to be withheld but not paid to the Government (subject to the 25% limitation). IRC 3505 deals with persons who supply funds to an employer for the purpose of paying wages. The notification that a third party is paying or supplying wages will usually be made by filing of the Form 4219, Statement of Liability of Lender, Surety, or Other Person for Withholding Taxes. The Form 4219, Statement of Liability of Lender, Surety, or Other Person for Withholding Taxes is to be submitted and associated with each employer and for every calendar quarter for which a liability under section 3505 is incurred.

Form Number: IRS Form 4219.

Affected Public: Businesses and other for-profit organizations, Not-for-profit institutions, Farms, Federal Government, State, Local, or Tribal Government.

Estimated Number of Respondents: 1,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 1,000.

Estimated Time per Response: 12 hours, 50 minutes.

Estimated Total Annual Burden Hours: 12,833.

41. Title: ABLE Account Contribution Information and Distributions from ABLE Accounts.

OMB Control Number: 1545-2262.

Type of Review: Extension of a currently approved collection.

Description: Public Law 113-295, ABLE Act of 2014, granted States, agencies and/or their instrumentalities the authority to allow for the establishment of special accounts that allow

individuals and families to set aside money for the purpose of supporting individuals with disabilities to maintain health, independence, and quality of life, without impacting eligibility for other social service financial assistance programs such as Medicaid. Form 5498-QA is used to report to the beneficiaries the contributions, rollovers, and program to program transfers associated with these accounts. Form 1099-QA allows these individuals and families to draw from the special account.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 20,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 20,000.

Estimated Time per Response: 10 minutes to 11 minutes.

Estimated Total Annual Burden Hours: 3,600.

42. *Title:* Information Regarding Beneficiaries Acquiring Property from a Decedent.

OMB Control Number: 1545-2264.

Type of Review: Extension of a currently approved collection.

Description: The Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 requires executors of an estate and other persons who are required to file a Form 706, Form 706-NA, or Form 706-A, to report to the Internal Revenue Service (IRS) and to each beneficiary receiving property from an estate the estate tax value of the property, if the return is filed after July 31, 2015. Form 8971 is used to report to the IRS and a Schedule A will be sent to each beneficiary and a copy of each Schedule A will be attached to the Form 8971. Some property received by a beneficiary may have a consistency requirement, meaning that the beneficiary must use the value reported on the Schedule A as the beneficiary's initial basis of the property. A beneficiary is an individual, trust, or other estate who has acquired (or is expected to acquire) property from the estate. If the executor is also a beneficiary who has acquired (or is expected to

acquire) property from the estate, the executor is a beneficiary for purposes of the Form 8971 and the attached Schedule A.

Form Number: IRS Form 8971.

Affected Public: Businesses or other for-profit organizations; Individuals or Households; Not-for-profit institutions.

Estimated Number of Respondents: 10,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 10,000.

Estimated Time per Response: 20 hours.

Estimated Total Annual Burden Hours: 200,000.

Authority: 44 U.S.C. 3501 et seq.

Dated: April 26, 2021.

Molly Stasko,

Treasury PRA Clearance Officer.

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